



## Informational Memo

### Management Services - Memo No. 21-027

**Date:** November 12, 2020

**To:** Mayor and Council

**Thru:** Marsha Reed, City Manager *MR*  
Dawn Lang, Management Services Director *DL*

**From:** Matt Dunbar, Budget Manager *MD*

**Subject:** Fiscal Year (FY) 2020-21 General Fund Revenue Summary, Sales Tax Collection Report, and Expenditure Reports through October 2020

Attached is the FY 2020-21 General Fund Revenue and Expenditure Reports for the period ending October 31, 2020.

This report continues to include additional information to better assess COVID-19 impacts. Included as attachments to this memo are:

- Attachment 1 – General Fund Revenue Summary
- Attachment 2 – Local Sales Tax Revenue Five-Year Comparison
- Attachment 3 – Local Sales Tax Revenue by Class (*updated with Month over PY Month*)
- Attachment 4 – Local Sales Tax Revenue Month-by-Month Comparison to Prior Year
- Attachment 5 – COVID-19 Revenue Impact Analysis
- Attachment 6 – General Fund Expenditure Summary

The General Fund Revenue Summary (Attachment 1) gives a budget to actual comparison of revenues through October 2020. This month reflects a 17.4% increase in total General Fund revenues from the budgeted revenues received to date based on historical trends, and a 5.2% increase over the same period of the prior year.

Collections in State and Local Transaction Privilege Tax (TPT) or Sales Tax (Attachments 1-4) shown in this report reflects September TPT reported/received in October, and reflects the continued easing of closures which were prevalent in prior months. Overall, year to date (YTD) collections in State and Local TPT and Licenses & Permits remained above the historical trend in October as a result of continued strong revenues in the retail category and development. It is important to note, that much of the fluctuations related to development are considered one-time, since once the developments are completed, the

related Permit and Local TPT collections cease. The Local TPT collections through October 2020, reflect an overall increase of 24.0% above historical trend, and a 4.6% increase compared to the same period last year. Also, when comparing October 2020 to prior year, collections are up 13.8%, driven mainly by the retail category.

While all categories of Local TPT have the potential to be impacted by the COVID-19 pandemic, certain categories will show a more significant impact as shown on Attachment 3, which reflects TPT by tax classification year-to-date and is explained below:

- The largest TPT category, Retail/Manufactured Buildings/Jet Fuel, is 17.3% higher than one year earlier, and 26.7% higher when compared to October of the prior year.
- Contracting reflects a 15.8% decrease than one year earlier, mainly due to the completion or near completion of various major construction projects such as Intel, downtown construction, and various multi-family residential projects throughout the City. When comparing October to the same month prior year, contracting is 8.0% up, reflecting growth in this category over the prior year.
- The 26.9% decrease over prior year in Hotels/Motels reflects significant actual month over same month prior year reductions caused by the COVID-19 pandemic. This category was significantly impacted during travel restrictions, and has seen a gradual improvement but is still not making a strong return to pre-COVID-19 levels.
- Real Property Rentals shows a 2.4% decrease over prior year but this category is down only 0.1% when compared to the same month of the prior year. We will continue to watch this category as we anticipate seeing some additional declines due to rent forbearance or non-payment.
- Another category that has substantial impacts due to the closures and social distancing is Restaurant & Bars, which shows a decrease over prior year of 9.4%, but has been making a comeback to show lower losses than other categories.
- The Amusements category is also showing a significant drop when compared to the prior year of 60.5%, as this category was most impacted by the closures. While the decline is lessening, at a decline of 45.5% same month over prior year, this sector continues to be most impacted by the pandemic environment.
- The increase over prior year of 644.4% in Publishing was due to a correction made at the State level from prior period collections, as well as increases seen due to additional printed materials being utilized for COVID-19 precautions.
- Other TPT categories are -16.1% to 36.8% lower or higher than the prior year through October 2020.

Also included is Attachment 5, which provides a COVID-19 Revenue Impact Analysis, showing Chandler's top 200 taxpayers by business type, representing approximately 65% of total TPT received. The individual taxpayer information is grouped by business type due to confidentiality reporting requirements of the State. The month over month was 0.2%

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higher and month over same month prior year was 7.6% higher for these taxpayers. This gives us even more direct information on how revenues are being impacted based on the type of business, helping us better forecast future revenue impacts. The report also details the anticipated \$20M reduction for FY 2020-21 budgeted in revenues by major revenue category versus the actual revenue reductions we are realizing. Based on actual COVID-19 revenue declines in the last quarter of FY 2019-20, and the first quarter of FY 2020-21, we anticipate the \$20M reduction to be more than sufficient for the entire FY 2020-21. Therefore, the \$20M has been spread over the 12 months of FY 2020-21, and summarized by quarter. The actual major revenue impact through October, when compared to anticipated revenues before COVID-19 reductions were made, leaves us \$1.2M better than anticipated pre-COVID. This is another helpful metric to be able to gauge the effects as we move throughout the Fiscal Year.

Finally, the FY 2020-21 General Fund Expenditure Summary report reflects the percent of adjusted budget expended and encumbered through October 2020. This report then compares this spending percentage to the prior fiscal year. Overall department spending resulted in 34.9% spending through October 2020, compared to 42.1% for the same period last year with the difference coming primarily from the holding of the PSPRS additional payment, whereas that payment was made at the beginning of the year last year. Expenditures will continue to be scrutinized as we move through FY 2020-21 as another measure to minimize impacts of COVID-19.

Should you have any questions regarding this information, please contact Dawn Lang at x2255 or Matt Dunbar at x2256.

Attachments: FY 2020-21 General Fund Monthly Revenue and Expenditure Reports through October 2020

cc: Debra Stapleton, Assistant City Manager  
Joshua H. Wright, Assistant City Manager



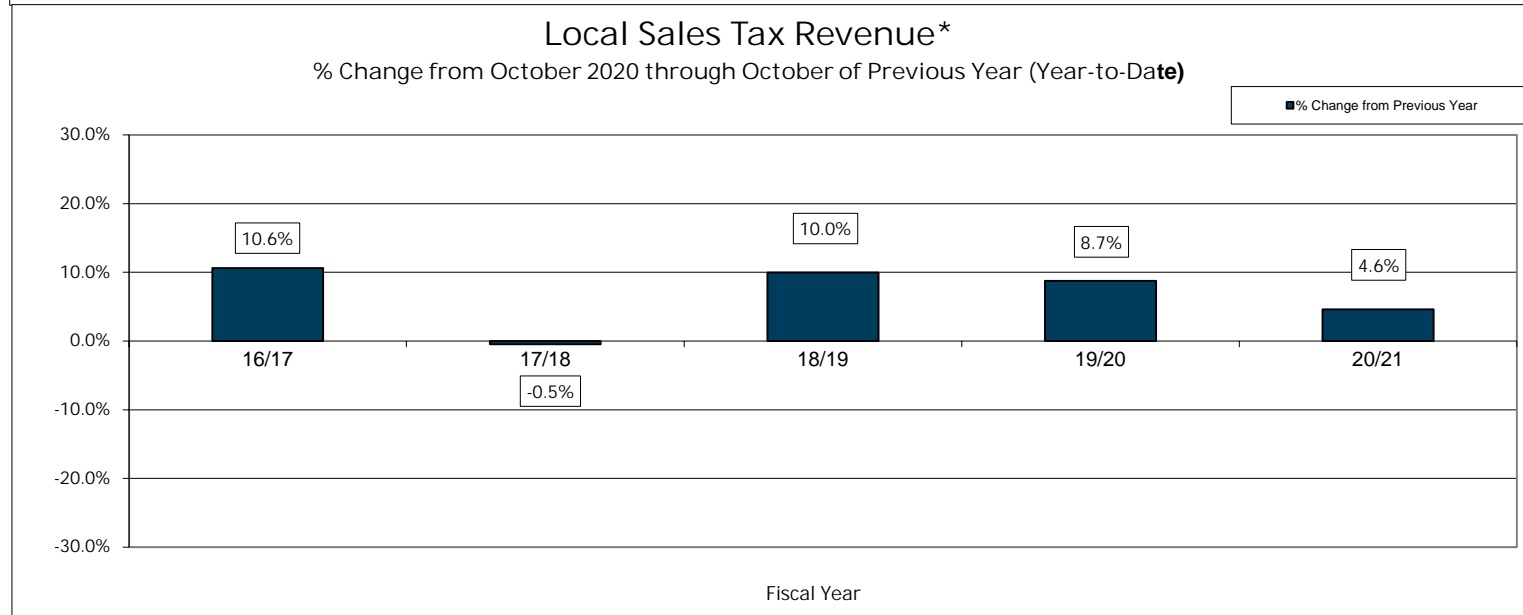
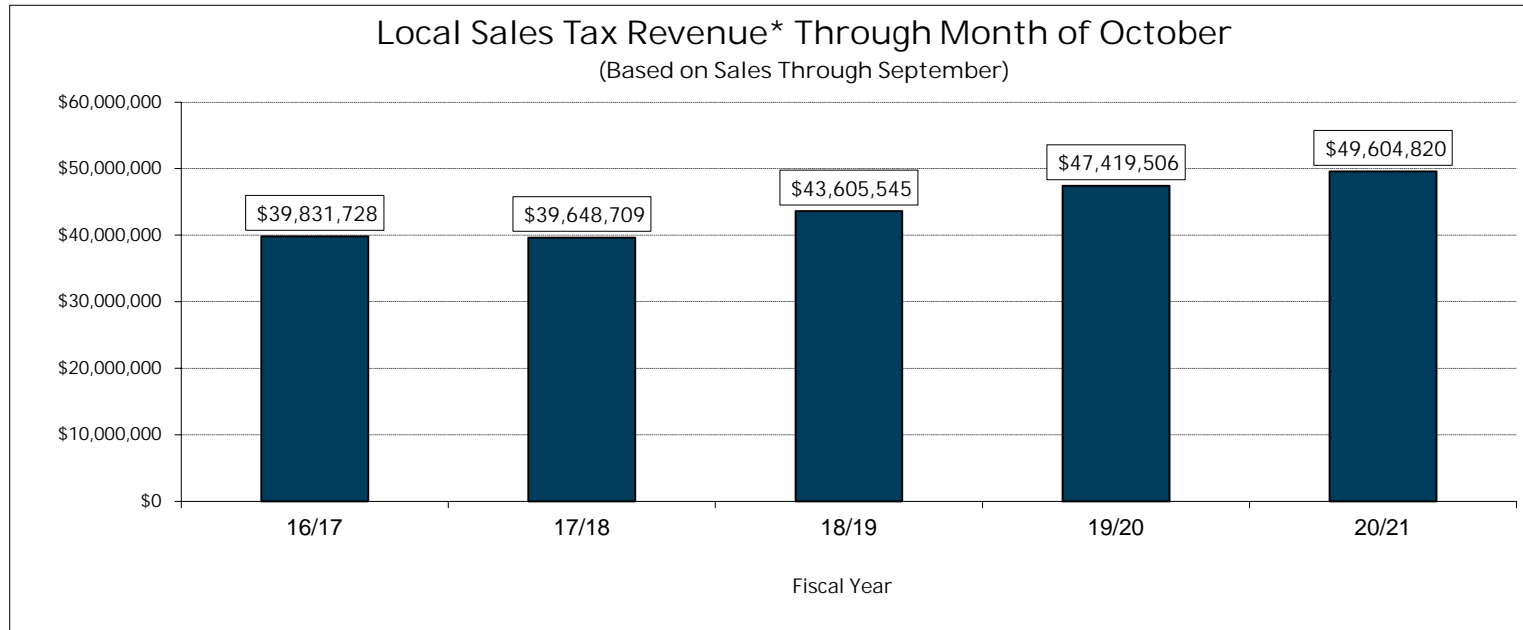
# General Fund Revenue Summary

## FY 2020-21 Year-To-Date Actuals Through October 2020

	Budget		Actuals			Comparison to Prior Year Actuals		
General Fund Revenues	FY 2020-21 Adopted Budget	FY 2020-21 Budget Prorated Based on Historical Trend	FY 2020-21 Actual Revenue	+ or - of Actual to Budget	% Change of Actual to Budget	FY 2019-20 Actual Revenues for Same Period	Difference + or - from FY 2019-20 to FY 2020-21	% Change of Actuals to Same Period FY 2019-20
Local Sales Tax Collections	\$ 121,687,552	\$ 40,011,168	\$ 49,604,820	\$ 9,593,652	24.0%	\$ 47,419,506	\$ 2,185,314	4.6%
Local Sales Tax Fees, Audit Assessments, Penalties, Interest	1,883,200	532,677	619,472	86,795	16.3%	549,141	70,331	12.8%
Total Local Sales Tax Revenue	\$ 123,570,752	\$ 40,543,845	\$ 50,224,292	\$ 9,680,447	23.9%	\$ 47,968,647	\$ 2,255,645	4.7%
Franchise Fees	3,375,000	265,521	755,618	490,097	184.6%	80,818	674,800	835.0%
Primary Property Taxes	8,161,829	483,210	601,939	118,729	24.6%	464,804	137,135	29.5%
State Shared Sales Taxes	23,410,000	6,106,354	8,521,323	2,414,969	39.5%	7,295,954	1,225,369	16.8%
Vehicle License Tax	10,360,000	3,070,407	3,939,170	868,763	28.3%	3,345,284	593,886	17.8%
Urban Revenue Sharing	37,000,000	12,335,359	12,441,376	106,017	0.9%	11,085,053	1,356,323	12.2%
Licenses & Permits	6,646,000	1,700,271	1,713,010	12,739	0.7%	2,168,979	(455,969)	-21.0%
Charges for Services	12,132,406	3,392,166	2,504,232	(887,934)	-26.2%	3,455,869	(951,637)	-27.5%
Fines & Forfeitures	3,683,108	1,225,392	793,595	(431,797)	-35.2%	1,297,971	(504,376)	-38.9%
Interest & Investments	2,629,000	582,258	837,187	254,929	43.8%	1,203,418	(366,231)	-30.4%
Other Revenues	1,257,700	419,237	396,813	(22,424)	-5.3%	185,004	211,809	114.5%
Indirect Cost	7,548,586	2,516,217	2,516,340	123	0.0%	2,517,197	(857)	0.0%
Total General Fund Revenues	\$ 239,774,381	\$ 72,640,237	\$ 85,244,895	\$ 12,604,658	17.4%	\$ 81,068,998	\$ 4,175,897	5.2%
Prior Month	\$ 239,774,381	\$ 53,544,626	\$ 61,567,372	\$ 8,022,746	15.0%	\$ 60,193,851	\$ 1,373,521	2.3%
Change from Prior Month	\$ -	\$ 19,095,611	\$ 23,677,523	\$ 4,581,912	2.4%	\$ 20,875,147	\$ 2,802,376	2.9%

**Note:**

FY 2020-21 Budget excludes one-time Interfund Transfers-In of \$1,525,000 to the General Fund for Impact Fee loan repayments, which are used for General Capital Projects.



\*Totals are for sales tax only, and exclude privilege license fees, audit assessments, interest, and penalties.

## Sales Tax Revenue By Class

Through October Each Year (Year-to-Date)

Sales Tax Category	FY19-20 % of Total	% Chg Fm PY	FY 2020-21	% Chg Fm PY	FY 2019-20	% Chg Fm PY	FY 2018-19	% Chg Fm PY	FY 2017-18	% Chg Fm PY	FY 2016-17
Utilities	10.2%	7.2%	\$ 6,886,083.03	-0.2%	\$ 6,425,472.91	3.6%	\$ 6,441,232.08	3.3%	\$ 6,216,422.72	-2.3%	\$ 6,017,990.84
Telecommunications	1.7%	-15.9%	670,974.20	3.7%	797,625.65	-10.3%	768,922.19	-11.4%	856,805.08	-9.6%	967,120.25
Publishing / Advertising / Printing / Transportation	0.1%	-644.4%	59,093.02	-86.6%	7,938.15	-10.9%	59,403.16	23.2%	66,685.09	-39.6%	54,108.39
Restaurants & Bars	8.7%	-9.4%	3,749,413.32	5.4%	4,136,482.42	9.4%	3,924,998.60	1.1%	3,588,196.05	8.8%	3,547,630.14
Amusements	0.8%	-60.5%	150,636.39	5.2%	381,035.43	6.1%	362,344.30	9.8%	341,463.83	-0.6%	310,977.71
Real Property Rentals	13.0%	-2.4%	6,038,970.16	14.8%	6,184,951.88	11.2%	5,389,812.47	5.8%	4,847,125.13	3.9%	4,583,449.65
Tangible Personal Property Rentals	3.1%	-16.1%	1,269,874.96	24.8%	1,513,560.07	-7.8%	1,213,190.68	2.6%	1,315,338.86	23.6%	1,281,502.61
Hotels / Motels	2.6%	-26.9%	744,539.43	21.7%	1,018,980.30	11.7%	837,203.92	-3.3%	749,445.88	26.0%	775,108.92
Contracting	9.8%	-15.8%	4,769,212.26	36.7%	5,664,352.44	9.7%	4,144,473.16	-5.3%	3,776,321.81	38.6%	3,986,867.81
Retail / Manufactured Buildings / Jet Fuel	46.1%	17.3%	23,142,626.35	4.8%	19,737,242.47	11.7%	18,833,544.80	-4.4%	16,862,249.59	11.5%	17,645,653.04
Use Tax	3.9%	36.8%	2,123,397.24	-4.8%	1,551,864.13	58.5%	1,630,419.18	55.5%	1,028,655.12	88.7%	661,318.77
Total Sales Tax Revenue*	100.0%	4.6%	\$ 49,604,820.36	8.7%	\$ 47,419,505.85	10.0%	\$ 43,605,544.54	-0.5%	\$ 39,648,709.16	10.6%	\$ 39,831,728.13

## Sales Tax Revenue By Class

Through October (Month-over-Month)

Sales Tax Category	FY19-20 % of Total	% Chg Fm PY	October FY 2020-21	% Chg Fm PY	October FY 2019-20	% Chg Fm PY	October FY 2018-19	% Chg Fm PY	October FY 2017-18	% Chg Fm PY	October FY 2016-17
Utilities	14.8%	2.7%	\$ 1,749,218.63	8.6%	\$ 1,703,894.57	9.5%	\$ 1,569,573.45	4.9%	\$ 1,433,403.35	-18.2%	\$ 1,366,381.84
Telecommunications	1.7%	-27.0%	144,856.25	9.6%	198,406.38	-16.9%	180,975.23	0.1%	217,657.99	-15.0%	217,417.85
Publishing / Advertising / Printing / Transportation	0.2%	4.0%	17,929.31	21.3%	17,244.19	17.8%	14,219.89	104.1%	17,299.39	-51.5%	8,475.05
Restaurants & Bars	9.1%	-3.7%	1,001,650.35	4.1%	1,040,637.06	9.0%	999,858.75	-0.4%	917,014.66	14.7%	921,139.20
Amusements	0.9%	-45.5%	56,242.04	11.7%	103,183.51	9.4%	92,356.86	21.1%	84,446.60	-12.9%	69,714.29
Real Property Rentals	13.5%	-0.1%	1,552,253.78	7.7%	1,553,957.86	-0.9%	1,443,175.05	18.4%	1,456,829.35	31.8%	1,230,823.98
Tangible Personal Property Rentals	2.8%	16.1%	371,649.24	3.4%	320,004.48	-21.4%	309,583.74	34.1%	393,678.67	33.6%	293,527.58
Hotels / Motels	2.5%	-28.7%	207,244.14	12.2%	290,638.80	15.2%	259,123.37	22.4%	224,921.73	44.5%	183,787.67
Contracting	9.7%	8.0%	1,202,150.32	7.8%	1,113,326.88	15.3%	1,032,936.01	-14.2%	896,243.31	48.1%	1,044,574.04
Retail / Manufactured Buildings / Jet Fuel	41.5%	26.7%	6,038,924.33	3.6%	4,766,726.45	9.1%	4,601,983.27	-7.6%	4,218,899.57	20.2%	4,565,237.76
Use Tax	3.3%	91.3%	725,962.58	9.1%	379,574.67	40.2%	347,767.65	5.8%	248,115.47	154.8%	234,560.74
Total Sales Tax Revenue*	100.0%	13.8%	\$ 13,068,080.97	5.9%	\$ 11,487,594.85	7.4%	\$ 10,851,553.27	-0.3%	\$ 10,108,510.09	16.5%	\$ 10,135,640.00

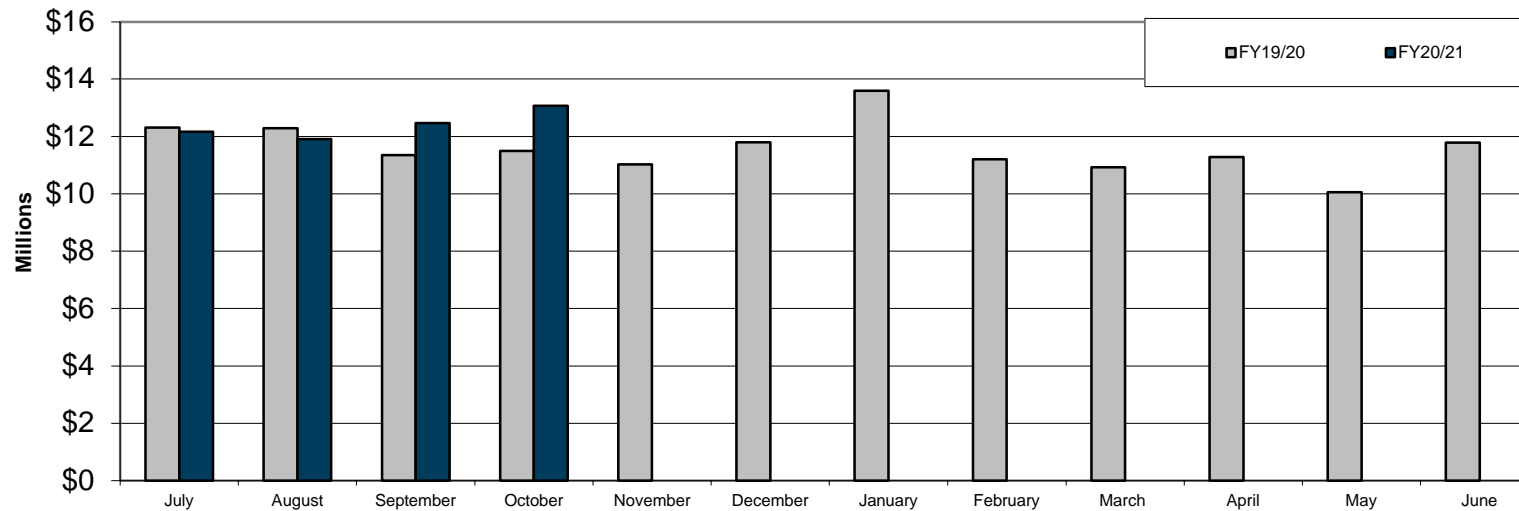
\*Totals are for sales tax only, and exclude privilege license fees, audit assessments, interest, and penalties.

# Local Sales Tax Revenue

Monthly Actuals Compared to Prior Year

Local Sales Tax Collections *	Monthly Collections FY19/20	Monthly Collections FY20/21	\$ Difference + / ( - ) FY20/21 over FY19/20	% Difference + / ( - ) FY20/21 over FY19/20
July	\$ 12,302,360	\$ 12,161,124	\$ (141,236)	-1.1%
August	12,284,035	11,908,634	(375,401)	-3.1%
September	11,345,516	12,466,981	1,121,465	9.9%
October	11,487,595	13,068,081	1,580,486	13.8%
November	11,022,244	-		
December	11,792,358	-		
January	13,587,573	-		
February	11,200,310	-		
March	10,927,737	-		
April	11,278,996	-		
May	10,049,709	-		
June	11,785,579	-		
Totals	\$ 47,419,506	\$ 49,604,820	\$ 2,185,315	4.6%

## Month-to-Month Local Sales Tax Collections



\*Totals are for sales tax only, and exclude privilege license fees, audit assessments, interest, and penalties.

# COVID-19 Revenue Impact Analysis

Tax Revenue Comparison of Top 200 Taxpayers (reflects approximately 65% of total TPT)

Business Type	Current Mo. Oct-20	Last Mo. Sep-20	\$ Change Month / Month	% Change Month / Month	Current Mo. Oct-20	Mo. Last Year Oct-19	\$ Change Same Period	% Change Same Period
Commercial Leasing	\$ 336,616	\$ 355,983	\$ (19,367)	-5.4%	\$ 336,616	\$ 324,147	\$ 12,469	3.8%
Construction Contracting	\$ 634,259	\$ 620,616	\$ 13,643	2.2%	\$ 634,259	\$ 845,573	\$ (211,314)	-25.0%
Department Stores	\$ 957,173	\$ 1,033,522	\$ (76,349)	-7.4%	\$ 957,173	\$ 827,991	\$ 129,182	15.6%
Grocery Stores	\$ 695,353	\$ 634,382	\$ 60,971	9.6%	\$ 695,353	\$ 606,699	\$ 88,654	14.6%
Lodging	\$ 141,220	\$ 113,689	\$ 27,531	24.2%	\$ 141,220	\$ 263,446	\$ (122,226)	-46.4%
Personal Property Rentals	\$ 286,009	\$ 258,941	\$ 27,068	10.5%	\$ 286,009	\$ 283,044	\$ 2,965	1.0%
Residential Rentals	\$ 77,937	\$ 78,007	\$ (70)	-0.1%	\$ 77,937	\$ 73,592	\$ 4,345	5.9%
Restaurants	\$ 217,939	\$ 168,013	\$ 49,926	29.7%	\$ 217,939	\$ 208,291	\$ 9,648	4.6%
General Retailers	\$ 1,607,273	\$ 1,494,082	\$ 113,191	7.6%	\$ 1,607,273	\$ 1,092,044	\$ 515,229	47.2%
Telecommunications	\$ 185,086	\$ 204,602	\$ (19,516)	-9.5%	\$ 185,086	\$ 239,420	\$ (54,334)	-22.7%
Utilities	\$ 1,750,696	\$ 1,992,039	\$ (241,343)	-12.1%	\$ 1,750,696	\$ 1,710,629	\$ 40,067	2.3%
Vehicle Dealers	\$ 1,090,326	\$ 1,011,676	\$ 78,650	7.8%	\$ 1,090,326	\$ 943,412	\$ 146,914	15.6%
<b>Total for Top Taxpayers</b>	<b>\$ 7,979,887</b>	<b>\$ 7,965,552</b>	<b>\$ 14,335</b>	<b>0.2%</b>	<b>\$ 7,979,887</b>	<b>\$ 7,418,288</b>	<b>\$ 561,599</b>	<b>7.6%</b>
<b>Total for all Taxes</b>	<b>\$ 13,068,081</b>	<b>\$ 12,466,981</b>	<b>\$ 601,100</b>	<b>4.8%</b>	<b>\$ 13,068,081</b>	<b>\$ 11,487,595</b>	<b>\$ 1,580,486</b>	<b>13.8%</b>

## Anticipated vs. Actual Revenue Reductions for Major Revenues

Anticipated COVID Impacts Major Revenues	Local TPT Reduction	State Shared Reduction	Vehicle Lic. Tax Reduction	Building Division Fees	Parks & Recreation	Court Fines	Franchise Fees	Total
First Quarter	\$ (2,500,000)	\$ (1,200,000)	\$ (300,000)	\$ (100,000)	\$ (700,000)	\$ (500,000)	\$ (450,000)	\$ (5,750,000)
Second Quarter	\$ (2,200,000)	\$ (1,100,000)	\$ (200,000)	\$ (200,000)	\$ (700,000)	\$ (300,000)	\$ (400,000)	\$ (5,100,000)
Third Quarter	\$ (2,100,000)	\$ (1,000,000)	\$ (150,000)	\$ (300,000)	\$ (600,000)	\$ (250,000)	\$ (350,000)	\$ (4,750,000)
Fourth Quarter	\$ (2,000,000)	\$ (900,000)	\$ (150,000)	\$ (400,000)	\$ (400,000)	\$ (250,000)	\$ (300,000)	\$ (4,400,000)
<b>Total Estimated Impact</b>	<b>\$ (8,800,000)</b>	<b>\$ (4,200,000)</b>	<b>\$ (800,000)</b>	<b>\$ (1,000,000)</b>	<b>\$ (2,400,000)</b>	<b>\$ (1,300,000)</b>	<b>\$ (1,500,000)</b>	<b>\$ (20,000,000)</b>

Actual COVID Impacts Compared to Adopted Budget: Major Revenues	Local TPT Reduction	State Shared Reduction	Vehicle Lic. Tax Reduction	Building Division Fees	Parks & Recreation	Court Fines	Franchise Fees	Total
First Quarter (Complete)	\$ 4,296,666	\$ 1,762,234	\$ 588,655	\$ 561,391	\$ (31,975)	\$ 14,331	\$ 375,452	\$ 7,566,754
Second Quarter (thru October)	\$ 2,425,908	\$ 1,182,412	\$ 183,954	\$ 2,600	\$ 94,553	\$ 7,866	\$ 613,541	\$ 4,510,834
Third Quarter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fourth Quarter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Actual Impact</b>	<b>\$ 6,722,574</b>	<b>\$ 2,944,646</b>	<b>\$ 772,609</b>	<b>\$ 563,991</b>	<b>\$ 62,578</b>	<b>\$ 22,197</b>	<b>\$ 988,993</b>	<b>\$ 12,077,588</b>
<b>Variance Compared to Anticipated Revenues before COVID Reductions</b>	<b>\$ 2,022,574</b>	<b>\$ 644,646</b>	<b>\$ 272,609</b>	<b>\$ 263,991</b>	<b>\$ (1,337,422)</b>	<b>\$ (777,803)</b>	<b>\$ 138,993</b>	<b>\$ 1,227,588</b>

### Notes:

Top Taxpayers selected using ranking from FY19-20 end of year total tax received.



# General Fund Expenditure Summary

## Thru October 2020

Department	Adopted Budget	Adjusted Budget	Encumb Thru Oct 2020	Expenses Thru Oct 2020	Expenses & Encumbrances Thru Oct 2020	Percentage of Adjusted Budget Expended & Encumbered Thru Oct 2020	Percentage of Adjusted Budget Expended & Encumbered Thru Oct 2019	Over/Under Last Year's Percentage
City Clerk	\$ 926,189	\$ 950,107	\$ 17,851	\$ 345,855	\$ 363,705	38.3%	34.1%	4.2%
City Manager and Organization Support <sup>(1)</sup>	16,974,092	17,732,751	1,329,918	4,876,372	6,206,289	35.0%	37.0%	-2.0%
Communications & Public Affairs	2,615,430	2,953,868	226,775	696,594	923,369	31.3%	34.1%	-2.8%
Community Services	26,794,778	28,159,768	2,957,097	8,588,313	11,545,409	41.0%	40.8%	0.2%
Cultural Development	3,634,295	3,796,870	112,645	1,190,313	1,302,959	34.3%	38.3%	-4.0%
Development Services	9,113,629	9,490,162	170,789	2,992,769	3,163,558	33.3%	30.5%	2.8%
Fire	38,895,433	40,341,029	1,327,910	14,208,547	15,536,457	38.5%	38.8%	-0.3%
Information Technology	11,792,184	13,360,840	822,928	3,598,572	4,421,501	33.1%	31.1%	2.0%
Law	3,884,306	3,921,666	958	1,305,855	1,306,813	33.3%	33.7%	-0.4%
Magistrate	4,684,074	4,658,298	61,140	1,543,308	1,604,449	34.4%	33.2%	1.2%
Management Services	8,075,928	8,181,276	52,509	3,175,759	3,228,268	39.5%	38.8%	0.7%
Mayor and Council	1,021,237	1,024,460	1,033	334,608	335,641	32.8%	32.6%	0.2%
Neighborhood Resources	3,556,968	4,037,302	1,164,268	814,810	1,979,078	49.0%	47.1%	1.9%
Police	77,989,907	79,733,785	2,264,670	27,296,352	29,561,023	37.1%	35.0%	2.1%
Public Works & Utilities	10,222,104	11,757,290	2,350,068	2,676,740	5,026,808	42.8%	46.8%	-4.0%
Non-Departmental (Personnel Services and O&M)	23,440,567	21,735,213	687,801	806,518	1,494,319	6.9%	71.1%	-64.2%
<b>Subtotal Prior to Contingencies/Reserves</b>	<b>\$ 243,621,121</b>	<b>\$ 251,834,685</b>	<b>\$ 13,548,359</b>	<b>\$ 74,451,286</b>	<b>\$ 87,999,646</b>	<b>34.9%</b>	<b>42.1%</b>	<b>-7.2%</b>
Non-Departmental Reserves (Carryforward, Utility, Fuel & DT)	8,553,750	1,250,000	-	-	-	0.0%	0.0%	0.0%
Non-Departmental Contingencies (15% & AZCares) <sup>(2)</sup>	64,817,356	32,195,547	-	-	-	0.0%	0.0%	0.0%
<b>Total General Fund Expenditures</b>	<b>\$ 316,992,227</b>	<b>\$ 285,280,232</b>	<b>\$ 13,548,359</b>	<b>\$ 74,451,286</b>	<b>\$ 87,999,646</b>	<b>30.8%</b>	<b>36.7%</b>	<b>-5.9%</b>

<sup>(1)</sup> Organization Support includes Buildings and Facilities, Economic Development, Fleet Services, Human Resources, and Transportation Policy.

<sup>(2)</sup> Non-Departmental Contingencies FY 2020-21 Adopted Budget included the AZCares Act contingency of \$29,983,456, which was transferred to contingency in the Operating Grant Fund 217.

**Adopted Budget:** Includes estimated reserves for encumbrance carryforward from the previous fiscal year and full Council approved reserve/contingency established in the budget.

**Adjusted Budget:** Includes movement of estimated reserves for encumbrance appropriation to Departments based on actual end-of-year encumbrances and Council approved contingency transfers. Reserves/Contingency appropriation cannot be spent from Reserve/Contingency line items; it must be moved to spendable lines within Departments.

**NOTE:** The total Adopted budget compared to the total Adjusted budget always equals when viewing all funds. When looking at the General Fund only, it is not uncommon for the amounts to differ. This is due to estimated carryforward appropriation, personnel adjustment appropriation or Council approved contingency transfers being moved to other funds, as directed by Council and authorized by the Budget Resolution.